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July 9, 2021

BY ECF

Hon. Judge Brian M. Cogan
United States District Court
Eastern District of New York
225 Cadman Plaza East
Brooklyn, New York 11201

Re: 1526 52nd LLC v. Lefkowitz
Case No. 1:21-cv-3838 (BMC)

In re: Fifteen Twenty Six Fifty Second LLC
Bankruptcy Case No. 21-22397 (RDD) (SDNY)

Dear Honorable Judge:

This letter is written in response to the letter of Plaintiff's counsel dated July 8, 2021 and docketed today (ECF Docket No. 6).

The Court should note that Fifteen Twenty Six Fifty Second LLC (the "Debtor") filed the Notice of Removal and not Bluma Lefkowitz. The Debtor concurs that Plaintiff should have the opportunity to seek remand of this action. The Debtor believes that the forum in which to seek remand should be the U.S. Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court"). See, e.g., Tallo v. Gianopoulos, 321 B.R. 23, 29 (the "Tallo Case", E.D.N.Y. 2005) ("the bankruptcy court of the Southern District of New York, being the home court of the bankruptcy proceeding and being familiar with the litigation, is better situated to determine the propriety of remand"); In re Enron Corp., 317 B.R. 629, 642 (Bankr. S.D.N.Y. 2004); Hart v. Bello, 2011 WL 1584577, at *5 (S.D.N.Y. Apr. 27, 2011). A copy of this Court's decision in the Tallo Case is filed as an attachment.

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With respect to the identity of the Debtor as the removing party, that is amply addressed in the Notice of Removal. Thus, the matter is subject to transfer, without prejudice to Plaintiff's right to see remand, if the Court deems it appropriate. If you have any questions, please do not hesitate to contact the undersigned.

Respectfully,

/s/ James B. Glucksman

James B. Glucksman

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